

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

*O P E R A T I O N*  
MAY 16 2005  
U. S. PATENT & TRADEMARK OFFICE

Applicant:	Kim Cascone	Confirmation No.:	2723
Serial No.	09/839,072	Examiner:	Justin Michalski
Filed:	April 20, 2001	Art Unit:	2644
Title: APPARATUS AND METHODS FOR SYNTHESIS OF INTERNAL COMBUSTION ENGINE VEHICLE SOUNDS			

MAIL STOP ISSUE FEE  
 Commissioner for Patents  
 P. O. Box 1450  
 Alexandria, VA 22313-1450

## COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Sir:

Applicant agrees that the Examiner has accurately stated one reason for allowance of the claims. However, the claims include other patentable aspects that were not identified by the Examiner. This response is submitted to avoid the possibility of any unnecessary limitation on the scope of the claims which might result from the stated reason for allowance. It is being submitted concurrently with the issue fee payment.

Respectfully submitted,

Dated: 5/16/05

*Richard S. Koppel*  
 Richard S. Koppel  
 Registration No. 26,475  
 Attorney for Applicant

KOPPEL, JACOBS, PATRICK & HEYBL  
 555 St. Charles Drive, Suite 107  
 Thousand Oaks, California 91360  
 (805) 373-0060  
 E/R/A/A1SJ1891US.ReasonsForAllowance

## CERTIFICATE OF EXPRESS MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service Express Mail Service, Express Mail Label EV460258053US, in an envelope addressed to: Mail Stop Issue Fee, Commissioner of Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

5-16-05  
 Date

*Eleanor Nakada*  
 Eleanor Nakada